

**BUSINESS REPORT**

**MONTANA HOUSE OF REPRESENTATIVES  
61st LEGISLATURE - REGULAR SESSION**

**HOUSE TAXATION COMMITTEE**

**Date:** Monday, January 19, 2009

**Time:** 9:00 am

**Place:** Capitol

**Room:** 152

**BILLS and RESOLUTIONS HEARD:**

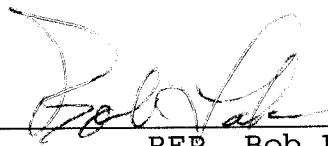
Prefix (HB, HR, HJR, SB, SR, or SJR) and number. Add Postponed (PP) when appropriate:

HB 28, HB 206


**EXECUTIVE ACTION TAKEN:**

Prefix (HB, HR, HJR, SB, SR, or SJR) and number. Enter P(pass) F(failed) DPAA (do pass as amended) BC(be concurred in) BCAA (be concurred in as amended):

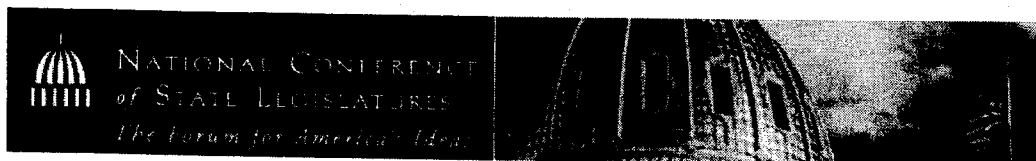

**COMMENTS:**

  
\_\_\_\_\_  
REP. Bob Lake, Chairman

**HOUSE OF REPRESENTATIVES**  
**Roll Call**  
**TAXATION COMMITTEE**

DATE: 1-19-09

<u>NAME</u>	<u>PRESENT</u>	<u>ABSENT/ EXCUSED</u>
Bob Lake, Chair	✓	
Jill Cohenour, Vice-Chair	✓	✓
Janna Taylor, Vice Chair	✓	
Dick Barrett	✓	
Mark Blasdel	✓	✓
Edward Butcher	✓	✓
Wanda Grinde	✓	
Robin Hamilton	✓	
Brian Hoven	✓	
Mike Jopek	✓	
Dave McAlpin	✓	✓
Mike Miller	✓	
Art Noonan		✓
JP Pomnichowski	✓	✓
Lee Randall	✓	
J. David Roundstone	✓	
Jon Sonju	✓	✓
Wayne Stahl	✓	
Chas Vincent	✓	
Brady Wiseman	✓	



## State Personal Income Taxes on Pensions and Retirement Income: Tax Year 2007

Ronald Snell and Bert Waisanen

July, 2007

Most states that levy a personal income tax allow people who receive retirement income to exclude part of it from their taxable income. The table that accompanies this introduction provides state-by-state detail. "Retirement income" means income from federal, state and local governments' retirement plans, Social Security, Railroad Retirement, private pension plans, and deferred compensation plans in the public and private sectors. "Retirement income" excludes income from current employment, rents and dividends, disability payments and SSI. This report does not address personal exemptions or deductions that are available to every filer over some specified age, like the federal provision for a larger standard deduction for people who are 65 years old or older than for those under 65.

State governments provide various tax benefits for senior citizens besides age-determined income tax exclusions. Those were reported in detail in NCSL's publication *State Tax Policy and Senior Citizens* (second edition, Denver, Colo., 1994). The AARP annual publication *State Economic, Demographic & Fiscal Handbook* also provides data on state tax breaks for senior citizens (Washington, D. C.: AARP Public Policy Institute, 2000 and other years).

State policies on retirement income exclusions vary greatly, but have one or both of two purposes: to protect the income of taxpayers who are no longer in the workforce, and to serve as an economic development tool by attracting retired people to, or retaining them in, a state. Such tax provisions seem to have originated years ago as a means of assisting retired public employees who received relatively small pensions. Because public pension benefits have improved to match or exceed those in the private sector, the justification for favored tax status for government retirees has weakened. Many states have made age, not former employment in the public sector, the criterion for a retirement income exclusions.

### Retirement exclusions and general tax policy

States are generally free from federal control in deciding how to tax pensions, but some limits apply. State tax policy cannot discriminate against federal civil service pensions, according to the U.S. Supreme Court decision in *Davis v. Michigan* (1989), which ended the once common practice of more favorable state tax treatment for state pensions than for federal civil service pensions. In 1992 the U.S. Supreme Court further ruled, in *Barker v. Kansas*, that states cannot tax U.S. military pensions if they exempt state pensions from taxation. Over time, as the table demonstrates, these rulings have produced substantial conformity in the way each state taxes the three kinds of pensions, although differential treatment persists in Indiana and New Jersey.

There is no federal impediment to a different state tax policy for public and private pensions, and, as the table indicates, most states provide less favorable tax treatment for private pension income than for public pensions and Social Security retirement benefits.

Retirement income exclusions can be criticized for violating the rule of horizontal equity, which is that taxpayers in similar economic circumstances should be treated similarly. Income exclusions designated for an age group violate horizontal equity by benefiting taxpayers on the basis of age instead of the amount of income. Some states partially address this criticism by limiting retirement income exclusions to lower-income taxpayers, thus indicating that their tax provisions are primarily designed to protect the low-income elderly. States that provide relatively high tax exclusions for all taxpayers in an age group presumably are also acting to attract retired people to the state, or to keep retired residents from moving to another state with a tax regimen more favorable to them.

### Prevalence of retirement income exclusions

Of the 50 states, seven – Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming – do not levy a personal income tax. New Hampshire and Tennessee collect income tax only on interest and dividend income. The District of Columbia and 41 states levy a broad-based personal income tax.

Among the 41 states with a broad-based income tax, 36 offer exclusions for some amount of specifically identified type of state or federal pension income or both, a broad income exclusion or a tax credit targeted at the elderly. The District of Columbia provides a public pension exclusion. The five states that do not do so are California, Indiana, Nebraska, Rhode Island and Vermont. Some of those five states partially or fully exclude Social Security income from state taxation, and no state collects income taxes on Railroad Retirement income.

### Limited retirement income exclusions

States take two broad approaches to excluding retirement income from taxation. Some states provide a specific amount of exclusion according to the type of retirement income. For example, Arizona allows the exclusion of \$2,500 of state or local government retirement

State Personal Income Taxes on Retirement Income: Tax Year 2007					
* indicates note at end of table					
SS = Social Security, RR = Railroad Retirement, PIT = Personal Income Tax					
State	State/Local Pension Exclusion	Federal Civil Service Pension Exclusion	Military Pension Exclusion	Social Security/Railroad Retirement	Private Pension Exclusion
Alabama	Full	Full	Full	Full	Income from defined benefit plans
Alaska	No PIT				
Arizona	\$2,500	\$2,500	\$2,500	Full	None
Arkansas*	\$6,000	\$6,000	\$6,000	Full	\$6,000, including IRA distributions after age 59½
California	None	None	None	Full	None
Colorado*	65 +, \$24,000 55-65, \$20,000	65 +, \$24,000 55-65, \$20,000	65 +, \$24,000 55-65, \$20,000	65 +, \$24,000 55-65, \$20,000	65 +, \$24,000 55-65, \$20,000
* Connecticut	None	None	50% exclusion beginning in tax year 2008	SS is taxed above an income threshold; RR: Full	None
Delaware*	60+, \$12,500 under 60, \$2,000	60+, \$12,500 under 60, \$2,000	60+, \$12,500 under 60, \$2,000	Full	60+, \$12,500 under 60, \$2,000
D.C.	62+, \$3,000	62+, \$3,000	62+, \$3,000	Full	None
Florida	No PIT				
Georgia*	62+, \$25,000 (for 2006)  2007: \$30,000 2008: \$35,000	62+, \$25,000 (for 2006)  2007: \$30,000 2008: \$35,000	62+, \$25,000 (for 2006)  2007: \$30,000 2008: \$35,000	Full	62+, \$25,000 (for 2006)  2007: \$30,000 2008: \$35,000
Hawaii	Full	Full	Full	Full	Full for contributory plans
Idaho	65+, 62+ if disabled: \$21,900 filing singly/ \$32,850 filing jointly, (minus SS/RR benefits) limited to certain public safety officers' benefits.	65+, 62+ if disabled: \$21,900 filing singly/ \$32,850 filing jointly, (minus SS/RR benefits)	65+, 62+ if disabled: \$21,900 filing singly/ \$32,850 filing jointly, (minus SS/RR benefits)	Full	None
Illinois	Full	Full	Full	Full	Full for qualified retirement plans
Indiana*	None	62+: \$2,000 less SS benefits. Base is \$4,000 for married couple	62+: \$2,000; \$4,000 for married couple	Full	None
Iowa*	55+: \$6,000 single, \$12,000 j  joint Beginning in 2007:  65+: \$18,000 single, \$24,000 joint.  Beginning in 2009  \$24,000 single, \$32,000 joint.	55+: \$6,000 single, \$12,000 j  joint Beginning in 2007:  65+: \$18,000 single, \$24,000 joint.  Beginning in 2009  \$24,000 single, \$32,000 joint.	55+: \$6,000 single, \$12,000 j  joint Beginning in 2007:  65+: \$18,000 single, \$24,000 joint.  Beginning in 2009  \$24,000 single, \$32,000 joint.	50% of SS benefits taxable above an income floor; RR: Full  To be phased out entirely from 2007 through 2014	55+: \$6,000 single, \$12,000 j  joint Beginning in 2007:  65+: \$18,000 single, \$24,000 joint.  Beginning in 2009  \$24,000 single, \$32,000 joint.
Kansas*	Full for Kansas pensions; none for out-	Full	Full	Exempt with income limitations. See notes	None

	of-state			RR: Full	
<b>Kentucky*</b>	Full for benefits earned before 1/1/98. Capped at \$41,110 for tax year 2006 and thereafter. Benefits earned after that date.	Full for benefits earned before 1/1/98. Capped at \$41,110 for tax year 2006 and thereafter. Benefits earned after that date.	Full for benefits earned before 1/1/98. Capped at \$41,110 for tax year 2006 and thereafter. Benefits earned after that date.	Full exemption, subject to income exclusion cap of \$41,110	Full for benefits earned before 1/1/98. Capped at \$41,110 for tax year 2006 and thereafter. Benefits earned after that date.
<b>Louisiana</b>	Full for state pensions; out-of-state are treated like private pensions	Full	Full	Full	65+: \$6,000 single, \$12,000 joint
<b>Maine*</b>	\$6,000 per taxpayer minus SS/RR benefits	\$6,000 per taxpayer minus SS/RR benefits	\$6,000 per taxpayer minus SS/RR benefits	Full	\$6,000 exclusion applies to 401(a), 403, 457(b) plans
<b>Maryland*</b>	65+: \$21,500 per person minus SS/RR benefits (for 2006)	65+: \$21,500 per person minus SS/RR benefits (for 2006)	65+: \$21,500 per person minus SS/RR benefits (for 2006); \$5,000 exclusion at age 65 (2006).	Full	65+: \$21,500 per person minus SS/RR benefits. Not applicable to IRA, Roth IRA, SEP or Keogh plans.
<b>Massachusetts</b>	Full for MA pensions; out-of-state are exempt if the state extends reciprocal treatment to MA pensions.	Full	Full	Full	None
<b>Michigan *</b>	Full for MI pensions; out-of-state are exempt if the state extends reciprocity to MI pensions. Otherwise treated like private pensions.	Full	Full	Full	\$40,920 single, \$81,840 joint, minus public retirement benefits for tax year 2006. Income from deferred comp plans (401[k], 457, 403[b]) is not exempt.
<b>Minnesota</b>	None	None	None	SS taxable to extent federally taxed; RR: Full	None
<b>Mississippi</b>	Full	Full	Full	Full	Full for qualified plans
<b>Missouri*</b>	Greater of \$6,000 single, \$12,000 joint, (reduced by amount total income exceeds certain limits) or 20% of benefits for 2007 (rising to 100% of benefits for 2012) reduced by amount of any Social Security exclusion.	Greater of \$6,000 single, \$12,000 joint, (reduced by amount total income exceeds certain limits) or 20% of benefits for 2007 (rising to 100% of benefits for 2012) reduced by amount of any Social Security exclusion.	Greater of \$6,000 single, \$12,000 joint, (reduced by amount total income exceeds certain limits) or 20% of benefits for 2007 (rising to 100% of benefits for 2012) reduced by amount of any Social Security exclusion.	20% of SS excluded for 2007, to increase to 100% in 2012, subject to income limits.  RR: Full	\$4,000 (counted toward the \$6,000 cap if applicable)
<b>Montana*</b>	Up to \$3,600 for filers whose AGI is less than \$30,000	Up to \$3,600 for filers whose AGI is less than \$30,000	Up to \$3,600 for filers whose AGI is less than \$30,000	SS is taxable for taxpayers whose income including SS exceeds \$25,000 single, \$32,000 joint. RR: Full	Up to \$3,600 for filers whose AGI is less than \$30,000
<b>Nebraska</b>	None	None	None	SS taxable to extent federally taxed; RR: Full	None
<b>Nevada</b>	No PIT				
<b>New Hampshire</b>	Limited PIT				

* <b>New Jersey *</b>	62+: \$15,000 single, \$20,000 joint. Income limits apply.	62+: \$15,000 single, \$20,000 joint. Income limits apply.	Full	Full	62+: \$15,000 single, \$20,000 joint. Income limits apply.
<b>New Mexico</b>	Pension and Social Security income are taxable, except for RR income. There is a general income exemption for taxpayers aged 62 and older of \$10,000 single, \$16,000 filing jointly, phased out as AGI grows, and ended at AGI of \$51,000 for joint filers, \$25,500 for single.				
<b>New York</b>	Full for NY pensions; out-of-state treated like private pensions.	Full	Full	Full	\$20,000 for taxpayers aged 59 years six months and older.
<b>North Carolina*</b>	\$4,000 single; \$8,000 filing jointly	\$4,000 single; \$8,000 filing jointly	\$4,000 single; \$8,000 filing jointly	Full	\$2,000 single; \$4,000 filing jointly
<b>North Dakota</b>	\$5,000 minus any SS benefit; limited to certain public safety system members	\$5,000 minus any SS benefit	\$5,000 minus any SS benefit	SS taxable to extent federally taxed; RR: Full	None
<b>Ohio*</b>	Certain tax credits apply; see note	Certain tax credits apply; see note	Certain tax credits apply; see note	Full	See note
<b>Oklahoma*</b>	Amount included in Federal AGI, not to exceed \$10,000 per retiree from all retirement benefits.	Amount included in Federal AGI, not to exceed \$10,000 per retiree from all retirement benefits.	Amount included in Federal AGI, not to exceed \$10,000 per retiree from all retirement benefits.	Full	Maximum of \$10,000 For retirees with income below \$37,500 (single) and \$75,000 (joint).
<b>Oregon*</b>	Tax credit of up to 9% of taxable pension income; income limits apply	Tax credit of up to 9% of taxable pension income; income limits apply	Tax credit of up to 9% of taxable pension income; income limits apply	Full	Tax credit of up to 9% of taxable pension income; income limits apply
<b>Pennsylvania</b>	Full	Full	Full	Full	Full
<b>Rhode Island</b>	None	None	None	SS taxable to extent federally taxed; RR: Full	None
<b>South Carolina *</b>	Under 65: \$3,000; over 65: \$10,000; see note	Under 65: \$3,000; over 65: \$10,000; see note	Under 65: \$3,000; over 65: \$10,000; see note	Full	Under 65: \$3,000; over 65: \$10,000; see note
<b>South Dakota</b>	No PIT				
<b>Tennessee*</b>	Limited PIT: See note				
<b>Texas</b>	No PIT				
<b>Utah*</b>	An exclusion for pension and taxable Social Security benefits applies to those under age 65: \$4,800 single, \$9,600 filing jointly. RR income is exempt.  A general exclusion is available to those over 65: \$7,500 single; \$15,000 filing jointly.				
<b>Vermont</b>	None	None	None	SS taxable to extent federally taxed; RR: Full	None
<b>Virginia*</b>	62 -64 \$6,000 per taxpayer; 65 and older, \$12,000 per taxpayer	62 -64 \$6,000 per taxpayer; 65 and older, \$12,000 per taxpayer	62 -64 \$6,000 per taxpayer; 65 and older, \$12,000 per taxpayer	Full	62 -64 \$6,000 per taxpayer; 65 and older, \$12,000 per taxpayer
<b>Virginia 2004 legislation:</b> Provisions above remain in effect for those over 65. The \$6,000 deduction will not be available to those who turn 62 after January 1, 2004. For future beneficiaries, there will be a dollar-for-dollar reduction in the benefit as modified federal AGI, which excludes Social Security, rises above \$75,000 for joint filers and \$50,000 for single filers.					
<b>Washington</b>	No PIT				
<b>West Virginia*</b>	Allows an \$8,000 exclusion for those 65 or older or who are permanently disabled regardless of the source of the income. Pension exclusions count against the \$8,000.				
* <b>West Virginia*</b>	Income from public safety pension systems is excluded; \$2,000 for benefits from WV PERS and WV TRS	\$2,000; full for certain retired federal law enforcement personnel	\$22,000	SS: Taxable to extent federally taxable.  RR: Full	None; see note
* <b>Wisconsin*</b>	None; see note	None	Full	SS: up to 50% exempt;	None

				RR: Full	
				SS: Full in tax year 2008 and thereafter.	
Wyoming	No PIT				

**NOTES:**

**Arkansas:** Amount indicated is a retirement income exclusion; the total exclusion may not be more than \$6,000 from all exempt sources other than SS/RR retirement income.

**Colorado:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than indicated from all exempt sources. However, SS/RR retirement income not taxed by the federal government is not added back to AGI for state income tax purposes.

**Delaware:** Amounts indicated are a retirement income exclusion per taxpayer; the total exclusion may not be more than shown from all exempt sources other than SS/RR retirement income.

**Georgia:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than shown from all exempt sources other than SS/RR retirement income. \$4,000 of the amount can be earned income. The exclusion will rise to \$30,000 for tax year 2007 and \$35,000 for tax year 2008 and subsequent years.

**Indiana:** Taxpayers over 65 may be entitled to a tax credit ranging from \$40 to \$100, depending on federal adjusted gross income.

**Iowa:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than indicated from all exempt sources. From 2007 on, Social Security income will be calculated as part of the exclusion.

**Kansas:** For tax year 2007, taxpayers with federal adjusted gross income of \$50,000 or under may exclude Social Security benefits. For tax year 2008 and thereafter, the AGI limit increases to \$75,000.

**Kentucky:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than indicated from all exempt sources.

**Maine:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than indicated from all exempt sources.

**Maryland:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than indicated from all exempt sources.

**Michigan:** Senior citizens (age 65 or older) may subtract interest, dividends and capital gains included in AGI. For tax year 2006, this subtraction is limited to a maximum of \$9,128 on a single return or \$18,255 on a joint return. However, the maximum must be reduced by the retirement pension subtraction claimed

**Missouri:** Summary of 2007 legislation, effective January 1 2007: this bill authorizes an income tax deduction to be phased-in over six years for Social Security benefits, Social Security disability benefits, and benefits received from a nonprivate retirement system for individuals 62 years of age or older. For 2007, a taxpayer can deduct 20% of his or her Social Security benefits; for 2008, 35%; for 2009, 50%; for 2010, 65%; for 2011, 80%; and for 2012 and thereafter, 100%. A single taxpayer with an adjusted gross income of \$85,000 or less or a married taxpayer filing a combined return with an adjusted gross income of \$100,000 or less will qualify for the maximum deduction. If a taxpayer's adjusted gross income exceeds the income amount, the deduction will be decreased by \$1 for every dollar in excess of the maximum. If a taxpayer receives both Social Security benefits and public retirement benefits, the maximum deduction for the publicly funded retirement benefits will be decreased by \$1 for every dollar of Social Security benefits received by the taxpayer if the benefits are not included in his or her Missouri adjusted gross income. The maximum deduction for the publicly funded retirement benefits is limited to the maximum Social Security benefits available for the tax year less any Social Security benefits not taxable to Missouri.

**Montana:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than indicated from all exempt sources.

**New Jersey:** Taxpayers over 62 are entitled to an additional income exclusion to allow them to reach the amount of the pension exclusion. The sum of the pension exclusion and the additional exclusion may exceed the pension exclusion if the recipient is ineligible to receive Social Security retirement payments. NJ Statutes 54A-6-15. Income limits (added by legislation in 2005) end the exclusion for joint filers with more than \$100,000 in income and single filers with more than \$50,000.

**New Mexico:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than indicated from all

exempt sources. The exclusion is fully phased out for incomes that exceed \$51,000.

**North Carolina:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more \$4,000 single/\$8,000 filing jointly from all exempt sources.

**Ohio:** A retirement income tax credit of as much as \$200 is allowed, depending on income. A senior citizen tax credit of \$25 per tax return is allowed to filers of 65 or older. A one-time tax credit is available for lump-sum distributions to people over 65: \$50 multiplied by remaining life expectancy.

**Oklahoma:** Effective for tax year 2005 and thereafter, pursuant to State Question 713, approved by the voters on November 2, 2004.

**Oregon:** Tax credit of up to 9 percent of taxable pension income is available to recipients of pension income, including most private pension income, whose household income was less than \$22,500 for single filers and \$45,000 for married filing jointly and who received less than \$7,500/\$15,000 in SS or RR benefits. The credit is the lesser of tax liability or 9 percent of taxable pension income.

**South Carolina:** Each taxpayer over 65 is entitled to an income exemption of as much as \$15,000 (\$30,000, married filing jointly) less the retirement income exemption claimed.

**Tennessee:** State income tax applies only to dividend and interest income. Persons 65 and older may exclude \$16,200 single, \$27,000 married filing jointly.

**Utah:** Each taxpayer over 65 is entitled to an income exemption of \$7,500 (\$15,000 married filing jointly) reduced by 50 percent of federal AGI, plus 50 percent of any lump-sum distribution reported as federal income, plus federal tax-exempt income in excess of \$25,000 for a single filer or \$32,000 married filing jointly. For taxpayers under 65, the exemption caps for qualifying retirement income are \$4,800 single and \$9,600 married filing jointly.

**Virginia:** Amounts indicated are a retirement income exclusion; the total exclusion may not be more than indicated. The exclusion applies to all income.

**West Virginia:** Each taxpayer over 65 can claim an \$8,000 exemption, from which the pension exclusions noted in the table must be deducted. West Virginia also created an income exclusion to benefit persons who retired under private sector defined benefit plans that have failed to provide benefits as originally scheduled, with the amount of the benefit based upon the loss of potential income. This benefit is in effect through tax year 2006. It is not in effect for tax year 2007 or subsequent years.

**Wisconsin:** State and local pensions and federal civilian and military pension income exemptions exist for those who retired before January 1, 1964 or who receive a pension benefit from an account established before that date. A military retirement pension benefit enacted in 2001 will become effective on January 1, 2002.

Posted September 2007.

Before you email [statetax-info@ncsl.org](mailto:statetax-info@ncsl.org) for more information, please know that NCSL does not advise individuals on tax matters.

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**Montana House of Representatives  
Visitors Register**

**HOUSE TAXATION COMMITTEE**

Date 1-19-09

Bill No. 28 Sponsor(s) Rep Ingraham

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Name and Address	Representing	Support	Oppose	Inf.
Mike Crouse CDR	D.A.V.	✓		
Gary White Helena	American Legion	✓		
Ryan McMillon LOL	American Legion	✓		
DAN R. STEWART	EANG MT	✓		
John Keele	Self	✓		
Michael Houshake	SELF	✓		
STEPHEN HANDEL	American Legion	✓		
CARL PERMAN	AMERICAN LEGION	✓		
SUZANNE PORTMAN	LEGION AUXILIARY			
ROGER HAGAN	MT. NATIONAL GUNDO ASSOCIATION	✓		
Jim Jacobson	MT Am Legion	✓		
DAN BERUBE	AMERICAN LEGION COPPER CITY POST 115	✓		
Raymond Reak	AM leg Post #2 Lewis	✓		
LOUI PERKIN	American Legion	✓		
Michael Perkins	American Legion	✓		
DAN ANTONIETTI	VFW	✓		
Peg Tothach	AMER. LEGION	✓		
John C. Pellegrini	Amer Legion	✓		
ART ELLISON	" "	✓		

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

**Montana House of Representatives  
Visitors Register**

**HOUSE TAXATION COMMITTEE**

**Date** 1-19-09

**Bill No.** 28 **Sponsor(s)** Ingraham

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Name and Address	Representing	Support	Oppose	Inf.
DON HART	Volunteer	✓		
Ricky Hart	Self	✓		
JOHN SUNDSTAD	MT VET COMM	✓		
TIM COULTER	NAVY VETS	✓		
Kerry Coulter	NAVY VETS	✓		
Larry Westfall	American Legion	✓		
LARRY FLAKESLEY	SELF - NAVY RET	✓		
PETER BOBY	AMERICAN LEGION	✓		
Bone-Palmer	American Legion	✓		
Ronald Mung, Fort Belk	SELF - Am Legion	✓		
Darlene Davis	Navy vet	✓		
Fmy Carlsson	OBRP		✓	
Gene Walborn	D.O.R.		✓	
C.A. Daw	D.O.R.		✓	
Alan Poursa	D.O.R.		✓	

**Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.**

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**Montana House of Representatives  
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**TAXATION COMMITTEE**

**Date** 1-19-09

**Bill No.** 206 **Sponsor(s)** Rep. Klock

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Name and Address	Representing	Support	Oppose	Inf.
DAN R. STEWART	EANGMT	✓		
Gary Soberspa	Widow mt mlday off ASN	✓		
John Kees	Self	✓		
Elmer Palmer	American Legion	✓		
ROGER HAGAN	MT. NATIONAL GOLF ASSOCIATION	✓		
DAN ANTONIETTI	JEU	✓		
Steve Sem	Military Affairs Assoc	✓		
DAVE McHEEN	AMERICAN LEGION	✓		
John C Pelligriani	" "	✓		
ART ELLISON	" "	✓		
IKE SLAUGHTER	SPECIAL FORCES	✓		
PETER BOSEY	AMERICAN LEGION	✓		
JOHN SNAUSON	MT VET COUNCIL	✓		
Gary White	American Legion	✓		
Larry Westfall	American Legion	✓		
MIKE PERKINS/BOOTE	Am Legion	✓		
LOKI PERKINS/BOOTE	Am Legion	✓		
Ann Carlson	OBTP		✓	
C.R. Daw	D.O.R.		✓	

**Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.**

